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Commissioner

State of Alabama Department of Revenue

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April 30, 2015

N O T I C E
ALABAMA TERMINAL EXCISE TAX
IMPORTER INFORMATION

On April 17, 2015, Governor Robert Bentley signed Act 2015-54 which amended the statute regarding the filing of the monthly importer returns and the payment of the terminal excise tax due. According to Act 2015-54, the effective date of the amendment to Section 40-17-340 is June 1, 2015.

Importers importing motor fuel products from a bulk plant or from any other non-terminal storage facility will report the import of all motor fuel products on Schedule 3B on the importer return and remit payment by the 22nd day of each calendar month for the preceding month. This change will be effective beginning with the filing period of June 2015 which is due July 22, 2015. For any imports from August 1, 2013 through May 31, 2015, you are still required to remit payment on or before the 3rd business day following importation.

Importers importing motor fuel from an out-of-state terminal from a supplier who did not collect the excise tax will still remit payment on or before the 3rd business day following importation.

If you have any questions pertaining to this notice, please contact this office at the address or telephone number shown below.

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